

TEST PACKAGE BULLETIN #1
11/13/2009

CORRECTION NOTICE

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2009, have been changed to reflect the following corrections:

Nebraska Test #1

In the original narrative, the employer name was incorrectly spelled on the Form W-2. The correct spelling should be 'LOAFERS SHOE SHOP'. The correct spelling was used on the sample Form W-2.

Nebraska Test #2

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040A, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040A:

Line 40 (Making Work Pay...Schedule M): **400**

Line 44 (Total Payments): **4690**

Line 45 (Overpaid): **817**

Line 46a (Refunded to you): **817**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Nebraska Test #3

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040:

Line 63 (Making Work Pay...Schedule M): **400**

Line 71 (Total Payments): **3643**

Line 72 (Overpaid): **1628**

Line 73a (Refunded to you): **1628**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Also, the original narrative indicated that the qualifying child's name on the Federal Form 1040 Filing Status is Phyllis Fast, but it should be Phyllis **Three**. The correct name is used on the sample Form 1040.

Nebraska Test #4

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040A, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040A:

Line 40 (Making Work Pay...Schedule M): **800**

Line 44 (Total Payments): **6157**

Line 45 (Overpaid): **6157**

Line 46a (Refunded to you): **6157**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Also, a Schedule L (Standard Deduction for Certain Filers), has been added to the narrative and the test forms to clarify the calculation of the standard deduction. These lines should be completed:

Line 1 (Enter amount): **11400**

Line 2 (Claimed as dependent?): **(X) No**

Line 3 (Earned income over \$650?): **(X) Yes 30480**

Line 4 (Smaller of 1 or 3): **11400**

Line 5 (Line 23a multiplied by 1100): **1100**

Line 8 (Enter 1000): **1000**

Line 10 (Did you pay tax on a new motor vehicle?): **(X) Yes 1000**

Line 11 (Purchase price): **14286**

Line 12 (Over 49500?): **(X) No 1000**

Line 13 (Amount on line 22): **34650**

Line 15 (Add line 13 and line 14): **34650**

Line 16 (Enter 250000): **250000**

Line 20 (Subtract line 19 from line 12): **1000**

Line 21 (Sum of lines 4, 5, 6, 9, and 20): **13500**

Nebraska Test #7

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040:

Line 63 (Making Work Pay...Schedule M): **400**

Line 71 (Total Payments): **5802**

Line 72 (Overpaid): **1131**

Line 73a (Refunded to you): **1131**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Nebraska Test #8

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040:

Line 63 (Making Work Pay...Schedule M): **400**
Line 71 (Total Payments): **4275**
Line 72 (Overpaid): **622**
Line 73a (Refunded to you): **622**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Also, the narrative indicated that the spouse social security number is 400-00-6281. The correct number is **400-00-6280**. The correct social security numbers are used on the sample tax forms.

Nebraska Test #9

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040:

Line 63 (Making Work Pay...Schedule M): **800**
Line 71 (Total Payments): **8974**
Line 72 (Overpaid): **8974**
Line 73a (Refunded to you): **8974**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.

Also, a Form 8812 (Additional Child Tax Credit) has been added to the narrative and the test forms to clarify the calculation of the additional child tax credit on Form 1040, line 65. These lines should be completed:

Name from FORM 1040: **TEST I & AMY I NINE**
Primary social security number: **400-00-6209**

Part I

Line 1 (Line 1, Child Tax Credit): **2000**
Line 2 (Form 1040A, line 33): **0**
Line 3 (Line 2 minus line 1): **2000**
Line 4a (Total earned income): **33800**
Line 5 (Is line 4a more than 3000): **(X) Yes**
Line 5 (Subtract 3000 from line 4a): **30800**

Line 6 (Do you have three or more qualifying children): **(X) No**

Line 6 (Multiply line 5 by .15): **4620**

Part III

Line 13 (Additional child tax credit): **2000**

Nebraska Test #10

Federal Schedule M, Making Work Pay and Government Retiree Credits, was not included with the original Federal Form 1040, U.S. Individual Income Tax Return. As a result, the following changes were made to Federal Form 1040:

Line 63 (Making Work Pay...Schedule M): **800**

Line 71 (Total Payments): **1456**

Line 72 (Overpaid): **1316**

Line 73a (Refunded to you): **1316**

These changes will not affect the Nebraska Individual Income Tax Return, Form 1040N.